

§ 20.6091-1

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from the amount shown as the tax on the return.

(e) *Payment of the tax.* An extension of time for filing a return does not operate to extend the time for payment of the tax. See § 20.6151-1 for the time for payment of the tax, and §§ 20.6161-1 and 20.6163-1 for extensions of time for payment of the tax. If an extension of time to file a return is obtained, but no extension of time for payment of the tax is granted, interest will be due on the tax not paid by the due date and the estate will be subject to all applicable late payment penalties.

(f) *Effective date.* This section applies to estates of decedents dying after August 16, 1954, except for paragraph (b) of this section which applies to estate tax returns due after July 25, 2001.

[T.D. 8957, 66 FR 38546, July 25, 2001]

§ 20.6091-1 Place for filing returns or other documents.

(a) *General rule.* If the decedent was domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018-1 shall be filed with:

(1) The service center serving the district in which the decedent was domiciled at the time of his death, if the instructions applicable to the estate tax return provide that the return shall be filed with a service center, or

(2) The district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) in whose district the decedent was domiciled at the time of his death, if paragraph (a)(1) of this section does not apply.

Paragraph (a)(1) of this section does not apply if the return is made by hand-carrying or if the instructions applicable to the preliminary notice or to the return do not provide that it shall be filed with a service center.

(b) *Non-U.S. domiciliaries.* If the decedent was not domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case of the estate of a decedent dying before January 1, 1971,

and the estate tax return required by § 20.6018-1 shall be filed with the Internal Revenue Service Center, Philadelphia, Pa. or the Director of International Operations, Washington, DC, depending upon the place designated on the return form or in the instructions issued with respect to such form. This paragraph applies whether or not the decedent was a citizen of the United States and whether or not the return is made by hand-carrying.

[T.D. 7238, 37 FR 28722, Dec. 29, 1972, as amended by T.D. 7302, 39 FR 796, Jan. 3, 1974; T.D. 7495, 42 FR 33726, July 1, 1977]

§ 20.6091-2 Exceptional cases.

Notwithstanding the provisions of § 20.6091-1 the Commissioner may permit the filing of the preliminary notice required by § 20.6036-1 and the estate tax return required by § 20.6018-1 in any internal revenue district.

[T.D. 6600, 27 FR 4986, May 29, 1962]

§ 20.6151-1 Time and place for paying tax shown on the return.

(a) *General rule.* The tax shown on the estate tax return is to be paid at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return). For provisions relating to the time and place for filing the return, see §§ 20.6075-1 and 20.6091-1. For the duty of the executor to pay the tax, see § 20.2002-1.

(b) *Extension of time for paying—(1) In general.* For general provisions relating to extension of time for paying the tax, see § 20.6161-1.

(2) *Reversionary or remainder interests.* For provisions relating to extension of time for payment of estate tax on the value of a reversionary or remainder interest in property, see § 20.6163-1.

(3) *Interest in a closely held business.* For provisions relating to payment in installments of the estate tax attributable to inclusion in the gross estate of an interest in a closely held business, see §§ 20.6166-1 through 20.6166-4.

(c) *Payment with obligations of the United States.* Treasury bonds of certain issues which were owned by the decedent at the time of his death or which were treated as part of his gross estate under the rules contained in § 306.28 of